



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Gregory Skirving
DOCKET NO.: 22-22398.001-R-1
PARCEL NO.: 05-20-204-004-0000

The parties of record before the Property Tax Appeal Board are Gregory Skirving, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Northbrook; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$24,750
IMPR.: \$52,250
TOTAL: \$77,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely appealed a Cook County Board of Review decision pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2022 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a 2,332 square feet, two-story stucco residence built on a 7,500 square feet lot in Winnetka, New Trier Township, Cook County. The 109-year-old, class 2-06 home features two bathrooms, a full basement, and a detached, two-car garage.

Contending the \$52,250 subject improvement assessment is inequitably high, the appellant asks the subject be assessed at \$42,792 for \$18.35 per improvement square foot instead. The appellant listed four stucco residences with improvement assessments between \$15.89 and \$20.48 per living square foot as evidence that the subject improvement was inequitable. These suggested comparables were all over 100 years old and included a full basement and a fireplace but lacked air conditioning.

In response, the county board of review maintained in its “Board of Review Notes on Appeal” that the subject improvement was properly assessed at the \$22.41 per square foot rate for an improvement assessment of \$52,250 and a total assessment of \$77,000. To support its position, the board of review selected four stucco properties within a quarter mile of the subject as equity comparables. These suggested comparators contained a full basement and at least two bathrooms, and had improvement assessments that spanned \$25.55 to \$34.14 per square foot.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. The Illinois Constitution requires real estate taxes “be levied uniformly by valuation ascertained as the General Assembly shall provide by law.” Ill. Const., art. IX, § 4 (1970); Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998). Yet this uniformity provision of the Illinois Constitution does not require absolute equality in taxation; instead, a reasonable degree of uniformity in the taxing authority’s assessments suffices. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

When unequal treatment in the assessment is the basis of the appeal, the appellant must prove the inequity of the assessments by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e); Walsh, 181 Ill. 2d at 234 (1998). Proof of unequal treatment in the assessment process should comprise assessment documentation for the year in question of at least three comparable properties showing the similarity, proximity, and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof.

The Board finds the best evidence of assessment equity to be appellant comparable #1 and board of review comparables #2 through #4. Each board of review comparable featured one additional half bathroom relative to the subject. Board of review comparable #4 represents the high end of the range of comparable properties because it also offered more living space and central air conditioning relative to the subject, while board of review comparables #2 and #3 both had a smaller garage to pair with the extra half bathroom. Meantime, appellant comparable #1 exactly matched the subject’s bathroom and fireplace count and offset its smaller garage with 90 extra square feet of improvement space. The range of equitable improvement assessments for the subject thus runs from \$15.89 to \$34.14 per square foot of living area, into which the subject’s \$22.41 per square foot improvement assessment falls. The Board concludes that the appellant did not demonstrate by clear and convincing evidence that the subject improvement assessment is inequitable or that an assessment reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: _____

September 16, 2025



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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